

## CHAPTER 280

## SOIL CONSERVATION SUBDISTRICTS TAXATION

S. F. 64

AN ACT relating to the powers of subdistricts of soil conservation districts, regarding tax methods to be used.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred sixty-seven A point fourteen  
2 (467A.14), Code 1962, is hereby amended by inserting in line twelve  
3 (12) after the word "subdistrict" the following:  
4 "and shall state whether the special annual tax or special benefit  
5 assessments will be used, or whether the use of both is contemplated".

1 SEC. 2. Section four hundred sixty-seven A point forty-one  
2 (467A.41), Code 1962, is hereby repealed and the following enacted in  
3 lieu thereof:

4 "Subdistricts organized under the provisions of this chapter shall  
5 designate in the petition which of the taxing methods will be used or  
6 may stipulate that both methods are contemplated for use. Should the  
7 governing body of the subdistrict find it desirable to change from a  
8 special annual tax to special benefit assessments it may elect to do so  
9 and shall institute proceedings described in sections four hundred  
10 sixty-seven A point twenty-three (467A.23) of the Code, through four  
11 hundred sixty-seven A point forty (467A.40) of the Code, and may  
12 divert any moneys already collected under section four hundred sixty-  
13 seven A point twenty (467A.20) of the Code, for the purposes author-  
14 ized in this chapter."

Approved February 11, 1963.

## CHAPTER 281

## SOIL CONSERVATION SUBDISTRICTS

S. F. 105

AN ACT to amend certain sections of the subdistricts of soil conservation districts law.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred sixty-seven A point twenty  
2 (467A.20), Code 1962, is hereby amended by inserting in line forty  
3 (40) following the word "taxes" the following:  
4 "with like penalty for delinquency,".

1 SEC. 2. Section four hundred sixty-seven A point twenty-three  
2 (467A.23), Code 1962, is hereby amended as follows:

- 3 1. By inserting in line five (5) following the word "body" the words
- 4 "of the subdistrict".
- 5 2. By striking from line twenty-nine (29) the word "commissioners"

6 and inserting in lieu thereof the words "governing body of the sub-  
7 district".

1 SEC. 3. Section four hundred sixty-seven A point twenty-four  
2 (467A.24), Code 1962, is hereby amended as follows:

- 3 1. By striking from line twenty-five (25) the word "watershed" and  
4 inserting in lieu thereof the word "subdistrict".
- 5 2. By striking from line twenty-seven (27) the word "watershed"  
6 and inserting in lieu thereof the word "subdistrict".

1 SEC. 4. Section four hundred sixty-seven A point thirty-five  
2 (467A.35), Code 1962, is hereby amended as follows:

- 3 1. By striking from subsection one (1), line one (1), the word "one-  
4 third" and inserting in lieu thereof the word "one-half (1/2)".
- 5 2. By striking from subsection one (1) all of the sentence after the  
6 word "agreement" in lines two (2) and three (3) and inserting in lieu  
7 thereof the following:  
8 "and the remaining one-half (1/2) shall become due and payable one  
9 (1) year from the date of filing such agreement."
- 10 3. By striking from subsection two (2), line three (3), the word  
11 "board" and inserting in lieu thereof the words "body of the subdis-  
12 trict".
- 13 4. By inserting in subsection two (2), line five (5), after the word  
14 "body" the words "of the subdistrict".
- 15 5. By striking from subsection two (2) all after the period in line  
16 five (5) and inserting in lieu thereof the following:  
17 "The first (1st) installment of each assessment shall become due  
18 and payable at the October semiannual tax paying date after the date  
19 of filing such agreement, unless the agreement is filed with the county  
20 auditor less than thirty (30) days prior to such October semiannual  
21 tax paying date, in that event, the first (1st) installment shall become  
22 due and payable at the next succeeding October semiannual tax paying  
23 date. The second (2nd) and each subsequent installment shall become  
24 due and payable at the October semiannual taxpaying date each year  
25 thereafter. All such installments shall be collected with interest ac-  
26 crued on the unpaid balance to the October semiannual taxpaying date  
27 and as other taxes on real estate, with like penalty for delinquency."

Approved March 29, 1963.

## CHAPTER 282

### SOIL CONSERVATION DISTRICTS

#### S. F. 63

AN ACT relating to the powers of subdistricts of soil conservation districts.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred sixty-seven A point twenty-two  
2 (467A.22), Code 1962, is hereby amended by adding the following new  
3 paragraph:

4 "The governing body of the subdistrict, upon determination that